

Instructions for Filing a Corporation Income Tax Extension

- **An extension of time does not extend the date for payment of tax.**
- **An extension must be filed on or before the due date of the return.**
- **Failure to follow these instructions may result in processing delays.**

Extension of Time for Filing a Kentucky Single Member LLC Individually Owned Corporation Income Tax Return Form 725

An extension of time to file a Kentucky Single Member LLC Individually Owned Corporation Income Tax Return (Form 725) may be obtained by either making a specific request to the Department of Revenue on Form 41A720SL –Application for Six –Month Extension of Time to File or attaching either a copy of the Kentucky individual extension (Form 40A102) or a copy of the federal individual extension (Form 4868) to the return when filed. **A copy of the federal extension submitted after the return is filed does not constitute a valid extension, and late filing penalties will be assessed.**

If a payment of tax is being made with the extension for filing a Kentucky Single Member LLC Individually Owned Corporation Income Tax Return (Form 725), Form 41A720SL must be used.

An individual that qualifies for filing a composite return (Schedule CP Form 725) may file Form 41A720SL with the Department of Revenue or attach a copy of Form 40A102 or Form 4868 to the composite return when filed. However, if payment of tax is being made with the extension, Form 41A720SL must be used and a schedule must be attached listing the name, Kentucky corporation account number, and the amount being paid for each entity included in the composite return. Enter the individual's name and demographic information on Form 41A720SL but leave the Kentucky corporation account number field blank.

Extension of Time for Filing a Kentucky Corporation Income Tax Return Form 720

An extension of time to file a Kentucky Corporation Income Tax Return (Form 720) may be obtained by either making a specific request to the Department of Revenue on Form 41A720SL –Application for Six –Month Extension of Time to File or attaching a copy of the federal Form 7004 to the return when filed. **A copy of the federal extension submitted after the return is filed does not constitute a valid extension, and late filing penalties will be assessed.**

If a payment of tax is being made with the extension for filing a Kentucky Corporation Income Tax Return (Form 720), Form 41A720SL must be used.

**Extension of Time for Filing a
Kentucky S Corporation Income Tax Return
Form 720S**

An extension of time to file a Kentucky S Corporation Income Tax Return (Form 720S) may be obtained by either making a specific request to the Department of Revenue on Form 41A720SL –Application for Six –Month Extension of Time to File or attaching a copy of the federal Form 7004 to the return when filed. **A copy of the federal extension submitted after the return is filed does not constitute a valid extension, and late filing penalties will be assessed.**

If a payment of tax is being made with the extension for filing a Kentucky S Corporation Income Tax Return (Form 720S), Form 41A720SL must be used.

**Extension of Time for Filing a
Kentucky Partnership Income Tax Return
Form 765**

An extension of time to file a Kentucky Partnership Income Tax Return (Form 765) may be obtained by either making a specific request to the Department of Revenue on Form 41A720SL –Application for Six –Month Extension of Time to File or attaching a copy of the federal Form 7004 to the return when filed. **A copy of the federal extension submitted after the return is filed does not constitute a valid extension, and late filing penalties will be assessed.**

If a payment of tax is being made with the extension for filing a Kentucky Partnership Income Tax Return (Form 765), Form 41A720SL must be used.